



Supporting and empowering young people

**Hillingdon
Refugee
Support
Organisation**

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West Drayton, Middlesex
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HILLINGDON REFUGEE SUPPORT ORGANISATION

**FINANCIAL STATEMENTS AND TRUSTEES ANNUAL
REPORT FOR THE YEAR ENDED 31ST MARCH 2023**

Charity Registration Number: 1125656
Company Registration Number: 06550294



**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

The Hillingdon Refugee Support Organisation (HRSO) is a charitable company limited by guarantee. It was incorporated on 31st March 2008 and registered as a charity on 27th October 2008. The organisation continues to trade as Hillingdon Refugee Support Group (HRSG).

GOVERNING DOCUMENT

The Memorandum of Association establishes the objects and the power of the organisation, and it is governed under the rules set out in the Articles of Association.

TRUSTEES

Rev Daniel Harrison Otieno Ndale (Chairman)
Mr Chukwuma Fidel Nkwodinmah
Mildred Atubo
Gina Louise Connolly
Abigale Tessema

SECRETARY

Ms Freda Ritchie

REGISTERED OFFICE

Key House, 106 High Street, Yiewsley, West Drayton, Middlesex, UB7 7BQ

CHARITY REGISTRATION NUMBER

1125656

COMPANY REGISTRATION NUMBER

06550294

INDEPENDENT EXAMINER

Colin Hamilton ACCA, Director, Ward Williams Limited Chartered Accountants, Bay Lodge, 36 Harefield Road, Uxbridge, Middlesex, UB8 1PH.

BOOKKEEPER

Moses Sarquah

BANKERS

Lloyds TSB Bank, West Drayton Branch, Lloyds TSB Bank plc, PO. Box 1000, BX1 1LT

**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

CHAIRMAN'S REPORT

It has been another great year for the Hillingdon Refugees Support Group. We managed to execute our objectives as stated in our grant application documents. We have continued to enjoy the success of the projects, but this success has raised new issues. The success has meant that our projects are being highlighted in other boroughs beyond Hillingdon. Ealing Borough and Hounslow Borough are just two who have both approached the organisation with a request to extend service in their boroughs. For the size of the organisation and the number of staff we have, this is a huge challenge. It also highlighted the ever-increasing need of the unaccompanied young persons who come into the country and Hillingdon borough with whom the organisation works with. A challenge the trustees are trying to address.

The number of young people accessing our services continues to increase. This has meant that several budgetary adjustments must continue to be made. It is the only way for the organisation to continue to provide services to young people. At this point, I need to acknowledge the work done by the Managing Director, the staff and volunteers. They have managed to run services with little or no complaints from service users. The professionalism with which they have gone about their duties has been outstanding. We applaud their vigilance in the provision of service and accountability financially to the stipulated budgetary objectives.

For not being a profit-making organisation, I want to acknowledge the generosity of our funders. They have been the reason for the achievements that we continue to make yearly. Some funders have given us one-time financial support, while others have provided longer-time support. We are grateful to all. I want to acknowledge the support also offered by our other partners, not necessarily funders. These include Hillingdon's social service unit, The Virtual School and the local young people's placements based in Hillingdon.

Finally, I want to acknowledge the service rendered by the trustees. They have continued to steer the organisation shrewdly and with wisdom. They have made sure that the organisation is in sound financial standing by looking for ways to access funding. Together with the Managing Director, they continue to explore how the organisation can raise more funds. The very reason for engaging a fund-raising company to support in this area.

Rev Daniel Harrison Otieno Ndale

Chairman

**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 MARCH 2023**

TREASURERS STATEMENT

As we come to the end of another financial year of the Hillingdon Refugee Support Organisation (HRSO), I would like to thank our committed leadership team, comprising our very dedicated Managing Director, Freda Ritchie, who also doubles up as the primary fundraiser and whose input has continued to promote the organisation and benefit all our clientele. The Chairman, Rev Daniel Harrison Otieno Ndale, has continued to steer the organisation in the right direction since its inception, so well done to you both.

Our gratitude also goes to the team of dedicated Tutors, Youth Workers, Session Workers, and Volunteers who have worked tirelessly with the beneficiaries who arrive to us with a variety of challenges, including social and emotional trauma due to their life experiences, most of whom come with no language of communication at the start of joining us, so must start by learning English. Their commitment and desire to get the young people integrated is commendable. I share their joy and excitement observing some of the young people who came to us at the start of their life in the UK excel and flourish within the communities they settled in after the support provided to them on that journey of integration. Well done, and keep it up.

To my fellow Trustees, thank you for your continued support of the Organisation. As the Chairman has continuously reiterated, your attendance at meetings (via Zoom at different time zones for some of us) and your deliberations and guidance have enabled HRSO to continue to be an organisation that has grown to be recognised locally and far afield. We continue to receive requests from our neighbouring boroughs for referrals of their young people, which is only possible when we have the capacity. We continue to be oversubscribed with a long waiting list of referrals.

On behalf of HRSO, we extend our deepest gratitude to all our valued stakeholders for their continued support and trust in us. Your funding and support are invaluable, enabling us to sustain our services, consistently meet our aims and objectives, and continue to make a difference in many young refugees' lives, which we could not have accomplished otherwise. Thank you very much on behalf of the beneficiaries and the organisation.

Finally, I wish everyone good health and a joyful year. Best wishes in all your endeavours.

Mildred Ruth Atubo

Treasurer - Trustee

HILLINGDON REFUGEE SUPPORT ORGANISATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also Directors of the Charity for the purposes of the Companies Act, submit their annual report and the financial statements of Hillingdon Refugee Support Organisation (the Company) for the year ended 31 March 2023. The Trustees confirm that the annual report and financial statements of the Company comply with current statutory requirements, the requirements of the Company's governing document and the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and organisational structure

The organisation is a charitable company limited by guarantee. The Company was established under a Memorandum of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the Company being wound up members are required to contribute an amount not exceeding £1.

The Trustees are legally responsible for all aspects of the governance and management of the organisation, its finances, its employees, its services and its legal obligations to the Charities Commission.

The Board meets six weekly to consider all matters of strategic management, financial probity, policy and direction. Smaller sub-groups or working parties may be formed and meet between these full meetings.

Responsibility for day-to-day general management and expenditure within planned budgets is delegated to the Project Director.

RECRUITMENT AND APPOINTMENT OF TRUSTEES.

The following shall be eligible to be Trustees of the Charity

1. Up to ten persons elected by the members of the Charity at the Annual General Meeting,
2. Up to four persons may be co-opted by the management committee, but a co-opted Trustee holds office only until the next AGM.

Every Trustee must sign a declaration of willingness to act as a charity trustee of the Charity before he or she is eligible to vote at any meeting of the Trustees.

One third (or the number nearest one third) of the elected Trustees must retire at each AGM, those longest in office retiring first and the choice between any of equal service being made by drawing lots. All retiring Trustees may put themselves up for re-election.

RISK MITIGATION

The principal risk to the organisation is the cessation of significant funding. The status of funding is reported to the Trustees, along with any plans for renewing and maintaining funding. The Trustees aim to maintain adequate budgets and reserves to meet the necessary costs of losing funding, including statutory redundancy provision. Annual risk assessment is conducted by the Managing Director and reported to the Trustees.

HILLINGDON REFUGEE SUPPORT ORGANISATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 March 2023

The Trustees continue to review their risk assessment systems. These systems are designed to provide reasonable, but not absolute, assurance against material mis-statement or loss. These systems include:

- Procedures for authorisation of all transactions.
- Compliance with all appropriate legislation, including health and safety and employment.
- Regular review of financial matters, including performance against budget.
- Annual budget planning and review.
- Cover for insurance where necessary.

OBJECTIVES AND ACTIVITIES

INTRODUCTION

The Hillingdon Refugee Support Organisation (thereafter HRSO) is a registered voluntary organisation and a limited company that was established in 1996 with charitable objects of welcome and the provision of care and practical on-going support to young unaccompanied asylum seekers and refugees specifically those aged 16-21 years in Hillingdon.

It also provides educational and recreational activities to enhance their quality of life and integration into the local community and strives to raise awareness in the wider community to ensure a positive presentation of asylum seekers and refugees.

HRSO was started in December 1996, following a Crisis at Christmas in response to the needs of local young refugees (16 - 18-year-olds in the main) living in bed and breakfast accommodation in West Drayton. The host church was St Martin's West Drayton; the Vicar who founded the organisation was Rev Theo Samuels. Our area of operation is London Borough of Hillingdon, Northwest London, which experiences a disproportionately large volume of young asylum seekers due to the proximity of Heathrow Airport.

AIMS

To bring hope, dignity and empowerment to young unaccompanied vulnerable asylum seekers and refugees between the ages of 16 and 21.

To work with individuals regardless of their background, providing a welcome reception and both care and practical support in order to enhance their quality of life.

To work in close association with all communities and other voluntary and statutory organisations in order to protect and promote the rights of all asylum seekers and refugees.

OBJECTS

The objects of the Charity are:

To advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status, primarily young people aged 16 - 21 residing in the London Borough of Hillingdon, in particular by the provision of:

- a) food, clothing, basic living equipment, advice, and support services; and

**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 March 2023**

- b) facilities for recreation or other leisure time occupation with the object of improving their conditions where they have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances:

With a view to advancing them in life and to assist them to adapt within a new community.

DETAILS OF SIGNIFICANT ACTIVITIES

Funding from our stakeholders, for which we are most grateful, enabled us to offer young unaccompanied refugees and asylum seekers a schedule of structured educational and recreational activities, weekly sessions and daily structured and one-to-one drop-in sessions.

These sessions have helped them attain new skills and experiences that have helped them grow towards their full potential.

Tailored educational and recreational activities have reduced their sense of isolation and helped them integrate into British society. The young people have attended community events and volunteered as a group and on an individual basis in local community projects and participated in sports.

Young people are involved in the planning process for the activities and workshops/sessions. This has been demonstrated to greatly assist with developing peer-group relationships, helping them attain a sense of independence whilst appreciating the wishes of others.

We continue to participate in local community initiatives to ensure that young people can share experiences with a broad range of people from varying cultures and religions. This ensures that there is a positive portrayal of asylum seekers and refugees in the local community and in society, enabling the young people to grow in confidence and self-esteem and helping them to attain new abilities and integrate quickly into the local community.

All our offerings are purposefully engineered to empower young people by giving them a sense of self-worth and a clear life purpose.

Positive feedback has made us confident that we have a tangible positive effect on their lives. Different opportunities have enabled them to advance into leadership and learn essential skills.

CHARITY'S GRANT MAKING POLICY

The Charity has the following powers, which may be exercised only in promoting the Objects:

- To raise funds (but not by means of taxable trading)
- To make grants to further the objects of the Charity

CONTRIBUTION OF VOLUNTEERS

Volunteers are a great asset and integral to every aspect of HRSO's activities. HRSO relies entirely on funding and donations, and the workforce is made up of volunteers apart from one full-time and three part-time staff members. We provide training and support to all our volunteers.

HILLINGDON REFUGEE SUPPORT ORGANISATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 March 2023

Volunteers aid in taking our project forward by building stronger links with the local community and helping to encourage cooperative relationships between the young people, who might not otherwise interact, whilst undertaking a wide range of activities and helping to promote inclusive communities.

FACTORS RELEVANT TO THE ACHIEVEMENT OF HRSO'S OBJECTIVES

How our beneficiaries' lives have changed for the better as a result of the project.

The Impact of the project on young people

- Empowered to reach their full potential, feeling valued as contributors of society.
- Reduced sense of isolation and alienation.
- Increased sense of confidence, value, esteem, and self-worth, encouraging community participation.
- Greater access to social and leisure opportunities and public services, therefore achieving an enhanced degree of community integration.
- Developed supportive networks, new skills and friendships in the community. By helping to develop their skills and build capacity; Build confidence, social skills, esteem, and positive identity; offering learning opportunities and skills training; providing a positive portrayal of refugees and asylum seekers.
- Enhanced knowledge and understanding of diverse cultures resident in Britain.

Impact of the project on the community

- Increased knowledge and understanding of issues facing refugees. Stronger communities with more active citizens working together to tackle community issues.
- Providing volunteering opportunities to build stronger links with the local community, helping to encourage cooperative relationships between the young people, undertaking a wide range of activities and helping to promote inclusive communities.
- Local organisations have paid opportunities to deliver courses, sessions etc.

EMPLOYMENT OF DISABLED PERSONS

The Charity will take reasonable steps to ensure that the working environment does not prevent disabled people from taking up or retaining posts for which they are suitably experienced and/or qualified.

Wherever possible staff with disabilities will be consulted over changes to the working environment and employment practices to ensure that, so far as is reasonably possible, their needs are recognised and met. Where appropriate advice about such changes will be sought from their representatives, voluntary and statutory agencies.

The employment of people with disabilities forms an integral part of the Charity's equal opportunities policy and, so far as is reasonably possible, aids, equipment, or adaptations to premises and equipment will be made available; where necessary jobs may be restructured to enable staff with disabilities to work with the maximum convenience and efficiency.

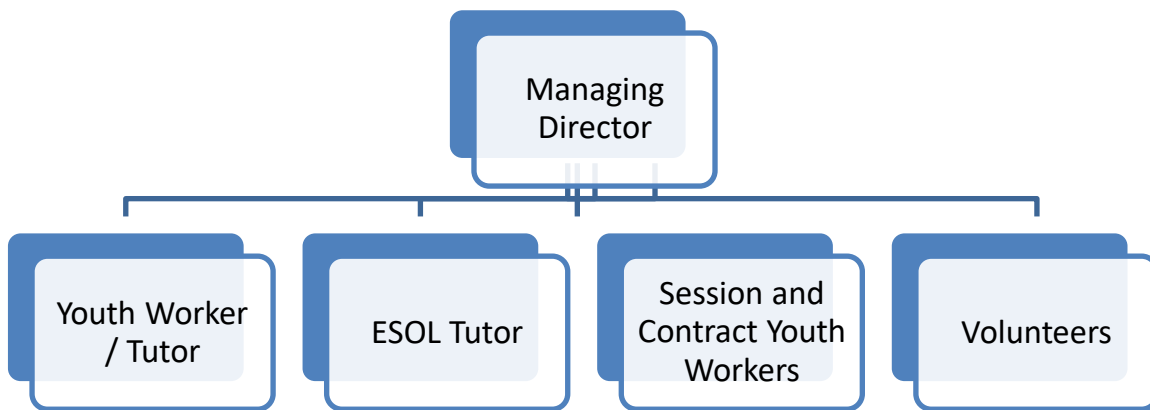
**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 March 2023**

THE CHARITY'S ORGANISATIONAL STRUCTURE AND ANY WIDER NETWORK WITH WHICH THE CHARITY WORKS.

Staff Structure

HRSO employs 3 staff members to undertake the day-to-day management and work of the Charity. The Project Director, who acts on behalf of the Trustees, leads the staff team.

The drawing below illustrates the staff structure for the accounting period 2022 / 2023.



The Board of Trustees/ Management Committee

The Trustees are legally responsible for all aspects of the governance and management of the organisation, its finances, its employees, its services, and its legal obligations to the Charities Commission. This responsibility cannot be delegated to any other person or body.

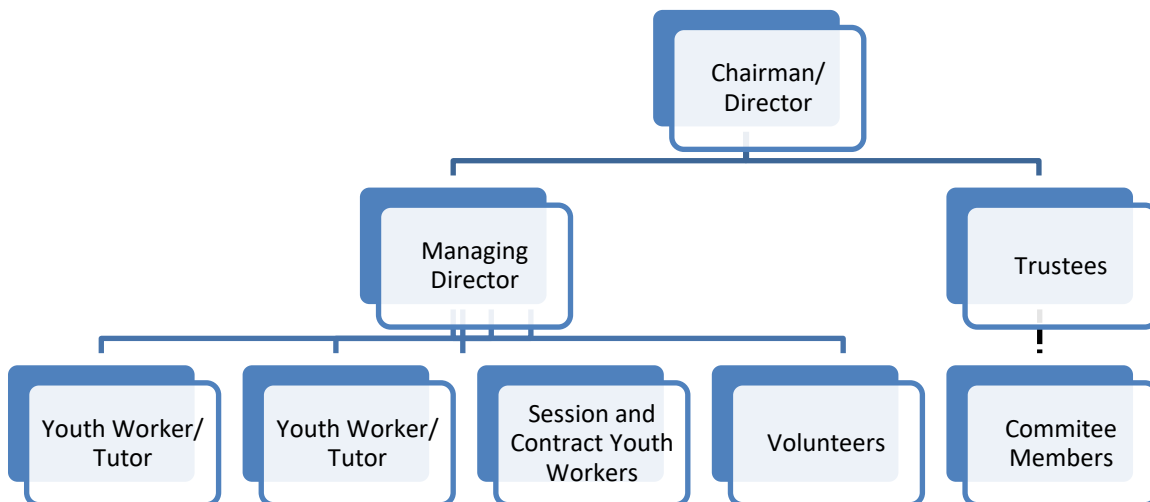
The Board meets six weekly to consider all matters of strategic management, financial probity, policy and direction. Smaller sub-groups or working parties may be formed and meet between these full meetings.

They are responsible for making decisions about the overall direction and purpose of the organisation:

- Ensuring that everything HRSO does supports its vision, purpose and aims.
- Ensure that money and property are properly used and managed to meet the aims and objectives of HRSO.
- Ensure that HRSO does everything within the law and abides by its governing document.
- Ensure that staff and volunteers best carry out the organisation's services.

**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 March 2023**

Organisation Chart



PUBLIC BENEFIT STATEMENT

In setting our objectives and planning our activities, the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular, to its supplementary public benefit guidance on advancing education, the furtherance of health and relief of poverty, distress and sickness.

It is the Charity's mission to advance education and relieve financial hardship amongst those seeking asylum and those granted refugee status, primarily young people aged 16 - 21 residing in the London Borough of Hillingdon, in particular by the provision of food, clothing, basic living equipment, advice and support services; and facilities for recreation or other leisure time occupation with the object of improving their conditions where they have need of such facilities by reason of their youth, age, infirmity or disablement, financial hardship or social and economic circumstances.

The Trustees are aware of and have received copies of the commission's guidance regarding public benefit and have taken into account, where relevant in their planning and decision making. There have been no changes in the objectives since the last annual report.

RESERVES POLICY

The Trustees have adopted a policy regarding reserves, which should ensure that the free unrestricted reserves will:

- Be maintained at a level which ensures that Hillingdon Refugee Support Organisation's core activity could continue during a period of unforeseen difficulty.
- A proportion of unrestricted reserves be maintained in a readily realisable form.
- Meet current liabilities in respect of rent and other leasing agreements for two months in the event of withdrawal of significant funding.
- Provide for legal costs in the event of the organisation being subject to legal action, in particular arising from employment matters.

HILLINGDON REFUGEE SUPPORT ORGANISATION

TRUSTEES REPORT

FOR THE YEAR ENDED 31 March 2023

The Reserves Policy will be reviewed annually by the Trustees.

Free reserves as of 31 March 2023 are £57,837 (£57,454 as of 31 March 2022).

INVESTMENT POLICY AND OBJECTIVES

The Trustees take a cautious approach to investments as free unrestricted reserves are limited, and there are no funds to take advantage of longer-term investment opportunities. To this end, reserves are deposited in a higher-interest account with Lloyds TSB. The Trustees believe this to be risk-free and appropriate.

FUNDS IN DEFICIT

There are no funds in deficit.

SHARE CAPITAL

The Charity neither holds nor issues any share capital.

PLANS FOR FUTURE PERIODS

Our plans are to continue being committed to providing and responding to the needs of young vulnerable asylum seekers and refugees, specifically those aged 16-21 in the London Borough of Hillingdon, together with our partners. To continue to offer a broad range of educational activities carefully designed to ensure unaccompanied asylum seekers and refugees (UASC) and care leavers (CL) gain confidence and develop skills and friendships in a non-judgmental and non-threatening environment. To provide structured Workshops and sessions held weekly at different locations in Hillingdon.

TRUSTEES' RESPONSIBILITIES

The trustees (who are also directors of HRSO for the purposes of company law) are responsible for preparing the Trustees' Annual Report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

1. select suitable accounting policies and then apply them consistently.
2. observe the methods and principles in the Charities SORP 2015 (FRS 102);
3. make judgements and estimates that are reasonable and prudent.
4. state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.
5. prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

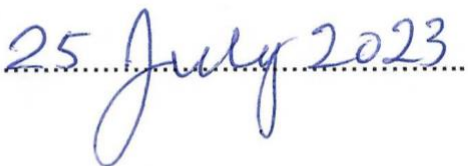
**HILLINGDON REFUGEE SUPPORT ORGANISATION
TRUSTEES REPORT
FOR THE YEAR ENDED 31 March 2023**

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the Charity's Trustees

Signed.....

Date.....

Rev Daniel Harrison Otieno Ndale
Chairman

Company Registration Number: 06550294
Charity Registration Number: 1125656

**HILLINGDON REFUGEE SUPPORT ORGANISATION
INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF HILLINGDON
REFUGEE SUPPORT ORGANISATION
FOR THE YEAR ENDED 31 MARCH 2023**

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, which are set out on pages 13 to 22.

Responsibilities and basis of the report.

As the charity trustee of the company (and its directors for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination, I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:



Colin Hamilton ACCA

Ward Williams Limited
Bay Lodge
36 Harefield Road
Uxbridge
Middlesex
UB8 1PH

Date 16/8/23

HILLINGDON REFUGEE SUPPORT ORGANISATION
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 March 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
	Note				
INCOMING RESOURCES					
<i>Incoming resources from generated funds:</i>					
Investment income	2	20	-	20	1
Incoming resources from charitable activities	3	-	94,723	94,723	142,068
Other incoming resources		363	-	363	22,359
TOTAL INCOMING RESOURCES		383	94,723	95,106	164,428
RESOURCES EXPENDED					
Charitable activities	4	-	107,968	107,968	101,790
Governance costs	4/5	-	5,049	5,049	2,009
TOTAL RESOURCES EXPENDED		-	113,017	113,017	103,799
NET INCOME/(EXPENDITURE) BEFORE TRANSFERS		383	(18,294)	(17,911)	60,629
Transfers between funds		-	-	-	-
NET INCOME/(EXPENDITURE) FOR THE YEAR		383	(18,294)	(17,911)	60,629
NET MOVEMENT IN FUNDS FOR THE YEAR		383	(18,294)	(17,911)	60,629
<i>Total funds at 1 April 2022</i>	12	57,454	69,695	127,149	66,520
TOTAL FUNDS AT 31 March 2023	12	57,837	51,401	109,238	127,149

HILLINGDON REFUGEE SUPPORT ORGANISATION
BALANCE SHEET AS AT 31 MARCH 2023

		31 March 2023		31 March 2022	
	Note	£	£	£	£
Currents assets					
Debtors and prepayments	10	24,475		250	
Cash at bank and in hand		<u>84,763</u>		<u>126,899</u>	
		109,238		127,149	
Creditors : amounts falling due within one year					
	11	<u>-</u>		<u>-</u>	
Net current assets			109,238		127,149
Total assets less current liabilities			<u>109,238</u>		<u>127,149</u>
Funds					
Restricted funds	12		51,401		69,695
Unrestricted funds:	12		<u>57,837</u>		<u>57,454</u>
			<u>109,238</u>		<u>127,149</u>

For the year ending 31 March 2023 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

**HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

These accounts have been prepared in accordance with the provisions applicable to companies subject to small companies' regime.

The financial statements were approved and signed on behalf of the charity's trustees:

Signed.......... Date..........

Rev Daniel Harrison Otieno Ndale
Chairman

Company Registration Number: 06550294
Charity Registration Number: 1125656

**HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

1.1 General information and basis of preparation

Hillingdon Refugee Support Organisation is a company limited by guarantee incorporated in England / Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The address of the registered office is given in the charity information on page 1 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (as updated through Update Bulletin 1 published on 2 February 2016), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Practice as it applies from 1 January 2015.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the company for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.3 Incoming resources

All incoming resources are included in the Statement of Financial Activities when the company is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income tax recoverable in relation to donations received under Gift Aid or deeds of

**HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

1. ACCOUNTING POLICIES

Covenant is recognised at the time of the donation.

1.4 Resources expended

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Where costs cannot be directly attributed to particular activities they have been allocated on a basis consistent with the use of the resources. To comply with funder's requirements there has been a reclassification of some cost centres so as to bring about transparency. Overheads and other salaries are allocated between the expense headings on the basis of head count.

Support costs are those costs incurred directly in support of expenditure on the objects of the Charity and are allocated on the basis of staff cost.

Governance costs are those incurred in connection with enabling the Charity to comply with external regulation, constitutional and statutory requirements and in providing support to the Trustees in the discharge of their statutory duties.

1.5 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

1.6 Tangible fixed assets and depreciation

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Computers and Office Equipment	-	25%	straight line
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1.7 Operating leases

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lessor are charged to the SOFA as incurred.

1.8 VAT

The charity is not registered for VAT and its expenses are therefore inflated by VAT which cannot be recovered.

HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

2. INVESTMENT INCOME

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Interest Receivable	20	-	20	1
	<u>20</u>	<u>-</u>	<u>20</u>	<u>1</u>

3. RESOURCES FROM INCOMING ACTIVITIES

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Grants Receivable	-	94,723	94,723	142,068
Other Income	363	-	363	22,359
Total Funds	<u>363</u>	<u>94,723</u>	<u>95,086</u>	<u>164,427</u>

4. RESOURCES EXPENDED

	Staff Costs	Direct Costs	Governance Costs	Support Costs	2023	2022
	£	£	£	£	£	£
Charitable Expenditure						
Charitable Activities	68,080	29,900		9,988	107,968	101,790
Other Expenditure						
Governance	-	-	5,049	-	5,049	2,009
Total Funds	<u>68,080</u>	<u>29,900</u>	<u>5,049</u>	<u>9,988</u>	<u>113,017</u>	<u>103,799</u>

HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

5. GOVERNANCE COSTS

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Total Funds 2022 £
Independent Examiner's Fees	-	300	300	300
Accountancy	-	1,200	1,200	1,200
Insurance	-	536	536	496
Company House Fees	-	13	13	13
Consultancy Fees	-	3,000	3,000	-
	<hr/> - <hr/>	<hr/> 5,049 <hr/>	<hr/> 5,049 <hr/>	<hr/> 2,009 <hr/>

6. OTHER DIRECT COSTS

	Unrestricted funds £	Restricted funds £	2023 £	2022 £
Volunteers' Expenses	-	-	-	53
Advertising and Publicity	-	-	-	-
Room Hire/Equipment/Refreshment	-	498	498	404
Computer and Equipment Expenses	-	-	-	324
Training	-	-	-	-
Project Activities	-	22,441	22,441	26,330
Bursary/Education Supplies	-	755	755	409
Sessional Workers	-	6,206	6,206	1,827
	<hr/> - <hr/>	<hr/> 29,900 <hr/>	<hr/> 29,900 <hr/>	<hr/> 29,347 <hr/>

HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

7. SUPPORT COSTS

	Unrestricted funds	Restricted funds	2023	2022
			£	£
Payroll Costs	-	266	266	446
Office Rent	-	8,470	8,470	8,470
Telephones and Internet	-	952	952	776
Affiliations and Subscriptions	-	300	300	270
	-	9,988	9,988	9,962

8. SUMMARY OF NET INCOME/(EXPENDITURE)

	2023	2022
	£	£
Depreciation of tangible fixed assets:		
- owned by the charity	-	-
Independent Examiner's Fee	300	300

9. STAFF COSTS

Staff costs were as follows	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Wages and Salaries	-	68,080	68,080	62,481
	-	68,080	68,080	62,481

The average number of full-time equivalent employees during the year was as follows:

	2023	2022
	No.	No.
General Administration	3	3
	3	3

HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

No employee received remuneration amounting to more than £60,000 in either year.

During the year, no Trustees who are considered to be the key management personnel of the charity received any remuneration (2022 - £NIL).

During the year, no Trustees received any benefits in kind (2022 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2022 - £NIL).

10. DEBTORS AND PREPAYMENTS

	2023	2022
	£	£
Prepayments	24,475	250
	<u>24,475</u>	<u>250</u>

11. CREDITORS

Amounts falling due within one year

	2023	2022
	£	£
Accruals	-	-
	<u>-</u>	<u>-</u>

**HILLINGDON REFUGEE SUPPORT ORGANISATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

12. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers In/(Out) £	Carried Forward £
General Funds					
General Funds	57,454	383	-	-	57,837
Total Unrestricted Funds	57,454	383	-	-	57,837
RESTRICTED FUNDS					
	Brought Forward	Incoming Resources	Resources Expended	Transfers In/(Out)	Carried Forward
Hillingdon Community Trust	59,273	-	(7,872)	-	51,401
The Barrow Cadbury Trust:					
- COVID-19 Support Fund	-	-	-		-
Henry Smith Charity - CMC	-	-	-		-
Trust For London	-	20,000	(20,000)		-
Henry Smith Charity	2,069	40,000	(42,069)		-
City of London Corporation	8,353	34,723	(43,076)	-	-
TOTAL RESTRICTED FUNDS	69,695	94,723	(113,017)	-	51,401
TOTAL FUNDS	127,149	95,106	(113,017)	-	109,238